1945 K **File No.** O. Finance/45

Legal Dept.

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**Subject:—** opinions under the Bombay Finance Act 1932

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Office of the R.L.A.

St. Luke's Hospital and allied institutions at Vengurla, being not maintained for private gain, are exempt from payment of electricity duty under the proviso to section 5 read with entry (6) in the Second Schedule to Part II of the Bombay Finance Act, 1932.

P.N.M.
16/4/45

O.C.

Remembrancer of Legal Affairs.

U.R. to R.D.,No. 2949, dated 16-4-1945.

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Office of the R.L.A.

The second proviso to section 22 of the Bombay Finance Act, 1932, provides that if any building consists of more than one tenement and such tenements are separately assessed to the property tax the urban immoveable property tax shall be assessed on the annual letting value of the Buildings as a whole. The legal position of members of a copartnership co-operative Housing Society is that of tenants and the portion occupied by each member is a tenement until the loan due is fully paid off. Consequently even if such tenements are separately assessed to the property tax, the urban immoveable property tax is required to be assessed on the annual letting value of the building as a whole. It would not therefore be legally feasible to levy the urban immoveable property on the individual tenement of a tenant copartnership co-operative Housing Society.

P.N.M. 27/12/45

O.C.

Remembrancer of Legal Affairs.

U.R. to R.D.No. 9672 dt. 27th December 1945

with R.D.files Nos 1606/39-III and 336/39.

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